

004 - MISCELLANEOUS

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 2,140,929	\$ 1,535,868	\$ 1,056,279	\$ 1,052,672	\$ (3,607)	-0.34%
Intergovernmental Revenues	133,495	100,000	216,050	0	(216,050)	-100.00
Charges For Services	8,222,097	8,000,000	7,750,000	7,750,000	0	0.00
Miscellaneous Revenues	41,567,658	112,391,215	109,232,141	154,156,347	44,924,206	41.13
Total Revenues	52,064,179	122,027,083	118,254,470	162,959,019	44,704,549	37.80
Services & Supplies	(482,074)	1,107,750	841,064	1,028,576	187,512	22.29
Services & Supplies Reimbursements	(72,363)	0	(2,625,923)	0	2,625,923	-100.00
Other Charges	1,107,657	90,616,196	60,019,354	131,982,849	71,963,495	119.90
Other Financing Uses	23,218,467	53,798,456	50,028,413	7,194,896	(42,833,517)	-85.62
Residual Equity Transfers	286,952	0	0	0	0	0.00
Intrafund Transfers	(1,075,040)	(1,074,698)	(1,555,763)	(1,553,099)	2,664	-0.17
Appropriation For Contingencies	0	9,450,000	0	45,708,585	45,708,585	0.00
Total Requirements	22,983,598	153,897,704	106,707,145	184,361,807	77,654,662	72.77
Net County Cost	\$ (29,080,580)	\$ 31,870,621	\$ (11,547,325)	\$ 21,402,788	\$ 32,950,113	-285.35%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

056 - EMPLOYEE BENEFITS

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002		FY 2002-2003		FY 2002-2003		FY 2003-2004		Change from FY 2002-2003	
	Actual		Budget As of 3/31/03		Projected ⁽¹⁾ At 6/30/03		Recommended		Projected Amount Percent	
Charges For Services	\$	2,094,927	\$	2,847,916	\$	3,199,879	\$	3,385,060	\$	185,181 5.79%
Miscellaneous Revenues		869,822		946,000		1,377,570		1,001,750		(375,820) -27.28
Total Revenues		2,964,750		3,793,916		4,577,449		4,386,810		(190,639) -4.16
Salaries & Benefits		971,564		1,246,488		1,161,193		1,036,956		(124,237) -10.70
Services & Supplies		5,190,231		7,084,663		7,938,988		7,870,212		(68,776) -0.87
Other Charges		0		700		700		700		0 0.00
Intrafund Transfers		(1,285,919)		(1,390,835)		(1,709,022)		(1,496,700)		212,322 -12.42
Total Requirements		4,875,876		6,941,016		7,391,859		7,411,168		19,308 0.26
Net County Cost	\$	1,911,126	\$	3,147,100	\$	2,814,410	\$	3,024,358	\$	209,947 7.46%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

099 - PROVISION FOR CONTINGENCIES

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002		FY 2002-2003		FY 2002-2003		FY 2003-2004		Change from FY 2002-2003	
	Actual		Budget As of 3/31/03		Projected ⁽¹⁾ At 6/30/03		Recommended		Projected	
									Amount	Percent
Appropriation For Contingencies	\$	0	\$	5,000,000	\$	0	\$	5,000,000	\$ 5,000,000	0.00%
Total Requirements		0		5,000,000		0		5,000,000	5,000,000	0.00
Net County Cost	\$	0	\$	5,000,000	\$	0	\$	5,000,000	\$ 5,000,000	0.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

13A - LITIGATION RESERVE ESCROW

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 5,470	\$ 5,500	\$ 3,500	\$ 5,500	\$ 2,000	57.14%
Total FBA	172,905	178,185	178,185	181,686	3,500	1.96
Total Revenues	178,375	183,685	181,685	187,186	5,500	3.03
Services & Supplies	190	183,686	0	187,186	187,186	0.00
Total Requirements	190	183,686	0	187,186	187,186	0.00
Balance	\$ 178,185	\$ 0	\$ 181,685	\$ 0	\$ (181,685)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

145 - REVENUE NEUTRALITY FUND

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002		FY 2002-2003		FY 2002-2003		FY 2003-2004		Change from FY 2002-2003	
	Actual		Budget As of 3/31/03		Projected ⁽¹⁾ At 6/30/03		Recommended		Projected	
									Amount	Percent
Revenue From Use Of Money And Property	\$	0	\$	0	\$	56,907	\$	71,460	\$	14,552 25.57%
Intergovernmental Revenues		0		0		4,054,220		2,516,545		(1,537,675) -37.93
Other Financing Sources		0		3,447,329		1,899,648		0		(1,899,648) -100.00
Total FBA		0		0		0		6,006,443		6,006,443 0.00
Total Revenues		0		3,447,329		6,010,775		8,594,448		2,583,672 42.98
Services & Supplies		0		3,447,329		4,333		8,531,541		8,527,208 196,796.86
Other Financing Uses		0		0		0		62,907		62,907 0.00
Total Requirements		0		3,447,329		4,333		8,594,448		8,590,115 198,248.67
Balance	\$	0	\$	0	\$	6,006,442	\$	0	\$	(6,006,442) -100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14A - OPTION B POOL PARTICIPANTS REGIST WARRANTS

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 1,350	\$ 1,000	\$ 250	\$ 250	\$ 0	0.00%
Other Financing Sources	1,060,000	1,008,000	1,008,000	956,000	(52,000)	-5.16
Total FBA	10,978	12,279	12,279	12,514	234	1.91
Total Revenues	1,072,328	1,021,279	1,020,529	968,764	(51,765)	-5.07
Services & Supplies	49	13,279	15	12,764	12,749	84,993.34
Other Charges	1,060,000	1,008,000	1,008,000	956,000	(52,000)	-5.16
Total Requirements	1,060,049	1,021,279	1,008,015	968,764	(39,251)	-3.89
Balance	\$ 12,279	\$ 0	\$ 12,514	\$ 0	\$ (12,514)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14C - CLASS B-27 REGISTERED WARRANTS

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 64	\$ 70	\$ 30	\$ 30	\$ 0	0.00%
Other Financing Sources	0	200,000	0	250,000	250,000	0.00
Total FBA	2,021	2,084	2,084	2,115	30	1.44
Total Revenues	2,085	202,154	2,114	252,145	250,030	11,821.86
Services & Supplies	0	2,155	0	0	0	0.00
Other Charges	0	200,000	0	252,145	252,145	0.00
Total Requirements	0	202,155	0	252,145	252,145	0.00
Balance	\$ 2,084	\$ 0	\$ 2,114	\$ 0	\$ (2,114)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14F - DEFERRED COMPENSATION REIMBURSEMENT (CEO)

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 240,022	\$ 247,578	\$ 143,974	\$ 92,856	\$ (51,118)	-35.51%
Total FBA	7,650,200	7,595,076	7,595,076	7,324,813	(270,263)	-3.56
Reserve For Encumbrances	0	0	12,735	0	(12,735)	-100.00
Total Revenues	7,890,223	7,842,654	7,751,785	7,417,669	(334,116)	-4.31
Services & Supplies	295,146	7,842,654	426,972	7,417,669	6,990,696	1,637.27
Total Requirements	295,146	7,842,654	426,972	7,417,669	6,990,696	1,637.27
Balance	\$ 7,595,076	\$ 0	\$ 7,324,813	\$ 0	\$ (7,324,813)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14X - TOBACCO SETTLEMENT FUND

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 299,640	\$ 61,484	\$ 40,291	\$ 15,375	\$ (24,916)	-61.84%
Total FBA	10,566,248	2,993,889	2,993,889	1,458,753	(1,535,136)	-51.28
Total Revenues	10,865,888	3,055,373	3,034,180	1,474,128	(1,560,052)	-51.42
Services & Supplies	10,110	10,000	10,000	10,000	0	0.00
Other Financing Uses	7,861,889	3,045,373	1,565,427	1,464,128	(101,299)	-6.47
Total Requirements	7,871,999	3,055,373	1,575,427	1,474,128	(101,299)	-6.43
Balance	\$ 2,993,889	\$ 0	\$ 1,458,753	\$ 0	\$ (1,458,753)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14Y - INDEMNIFICATION RESERVE

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002		FY 2002-2003		FY 2002-2003		FY 2003-2004		Change from FY 2002-2003	
	Actual		Budget As of 3/31/03		Projected ⁽¹⁾ At 6/30/03		Recommended		Projected Amount Percent	
Revenue From Use Of Money And Property	\$	33,961	\$	0	\$	16,000	\$	16,500	\$	500 3.13%
Miscellaneous Revenues		0		55,000		0		0		0 0.00
Total FBA		1,073,455		1,106,237		1,106,237		1,120,737		14,499 1.31
Total Revenues		1,107,417		1,161,237		1,122,237		1,137,237		14,999 1.34
Services & Supplies		1,180		1,161,237		1,500		1,500		0 0.00
Reserves		0		0		0		1,135,737		1,135,737 0.00
Total Requirements		1,180		1,161,237		1,500		1,137,237		1,135,737 75,715.80
Balance	\$	1,106,237	\$	0	\$	1,120,737	\$	0	\$	(1,120,737) -100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

14Z - LITIGATION RESERVE

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 97,000	\$ 101,250	\$ 46,550	\$ 50,000	\$ 3,450	7.41%
Miscellaneous Revenues	6,620,650	0	148,580	0	(148,580)	-100.00
Total FBA	3,065,978	3,159,608	3,159,608	3,351,800	192,191	6.08
Total Revenues	9,783,630	3,260,858	3,354,738	3,401,800	47,061	1.40
Services & Supplies	3,370	3,260,859	2,939	3,401,800	3,398,861	115,646.85
Other Charges	4,060,157	0	0	0	0	0.00
Other Financing Uses	2,560,493	0	0	0	0	0.00
Total Requirements	6,624,021	3,260,859	2,939	3,401,800	3,398,861	115,646.85
Balance	\$ 3,159,608	\$ 0	\$ 3,351,799	\$ 0	\$ (3,351,799)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

15S - DESIGNATED SPECIAL REVENUE

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Other Financing Sources	\$ 0	\$ 7,054,929	\$ 7,110,233	\$ 4,690,891	\$ (2,419,342)	-34.03%
Total FBA	73,966,676	46,979,930	46,979,930	52,659,053	5,679,122	12.09
Reserves	2,500,000	0	0	0	0	0.00
Total Revenues	76,466,676	54,034,859	54,090,163	57,349,944	3,259,780	6.03
Services & Supplies	0	36,262,952	0	12,702,226	12,702,226	0.00
Other Financing Uses	26,986,746	17,771,908	1,431,111	44,647,718	43,216,607	3,019.79
Reserves	2,500,000	0	0	0	0	0.00
Total Requirements	29,486,746	54,034,860	1,431,111	57,349,944	55,918,833	3,907.37
Balance	\$ 46,979,930	\$ 0	\$ 52,659,052	\$ 0	\$ (52,659,052)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

15Z - PLAN OF ADJUSTMENT AVAILABLE CASH

Summary of Proposed Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2001-2002 Actual	FY 2002-2003 Budget As of 3/31/03	FY 2002-2003 Projected ⁽¹⁾ At 6/30/03	FY 2003-2004 Recommended	Change from FY 2002-2003 Projected	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 77,445	\$ 40,000	\$ 13,000	\$ 13,000	\$ 0	0.00%
Other Financing Sources	2,969,445	2,700,378	3,839,468	952,676	(2,886,792)	-75.19
Total FBA	10,129,049	3,047,350	3,047,350	3,854,818	807,467	26.50
Total Revenues	13,175,941	5,787,728	6,899,818	4,820,494	(2,079,324)	-30.14
Services & Supplies	591	1,000	0	1,000	1,000	0.00
Other Charges	10,128,000	5,786,728	3,045,000	4,819,494	1,774,494	58.28
Total Requirements	10,128,591	5,787,728	3,045,000	4,820,494	1,775,494	58.31
Balance	\$ 3,047,350	\$ 0	\$ 3,854,818	\$ 0	\$ (3,854,818)	-100.00%

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2002-2003 projected requirements included in "At a Glance" (Which exclude these).

289 - INFORMATION & TECHNOLOGY ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Operating Income					
6620	Rents And Concessions	931,990	1,028,454	1,500,000	1,500,000
7330	Communication Services	8,531	4,329	4,329	4,329
7590	Other Charges For Services	39,508,605	40,221,494	45,704,051	45,704,051
7662	Other Sales - Non-Taxable - Resale	763	50	0	0
7670	Miscellaneous Revenue	41,714	12,478	12,000	12,000
7680	Six-Month Expired (Outlawed) Checks	46	0	0	0
Total Operating Income		40,491,650	41,266,805	47,220,380	47,220,380
Operating Expenses					
Salaries And Benefits					
0100	Salaries And Wages	127,268	0	0	0
0101	Regular Salaries	1,727,272	1,824,148	1,993,671	1,993,671
0102	Extra Help	22,352	0	50,000	50,000
0103	Overtime	22,110	4,688	25,000	25,000
0105	Vacation Payoff	54,295	20,123	30,000	30,000
0106	Sick Leave Payoff	32,380	25,000	125,000	125,000
0110	Performance Incentive Pay	12,399	24,932	55,070	55,070
0111	Other Pay	18,503	1,200	1,200	1,200
0200	Retirement	57,802	139,813	222,211	222,211
0202	Early Retirement	3,941	0	3,941	3,941
0301	Unemployment Insurance	1,516	2,490	2,977	2,977
0305	Salary Continuance Insurance	3,978	4,111	4,608	4,608
0306	Health Insurance	160,846	185,739	245,364	245,364
0308	Dental Insurance	7,698	8,387	9,240	9,240
0309	Life Insurance	1,432	1,650	1,644	1,644
0310	Accidental Death And Dismemberment Insurance	263	302	276	276
0319	Other Insurance	12,750	12,648	13,728	13,728
0352	Workers Compensation - General	57,188	61,944	85,531	85,531
0401	Medicare	18,352	20,341	22,825	22,825
Total Salary & Benefits		2,342,344	2,337,516	2,892,286	2,892,286
Services and Supplies					
0700	Communications	177,581	84,957	0	0
0701	Telephone/Telegraph - Interfund Transfer	497,555	361,209	807,000	807,000
0702	Telephone And Telegraph - Other	6,706,810	7,162,557	7,023,910	7,023,910
1000	Household Expense	109,676	96,873	100,000	100,000

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

	Operating Detail (1)	2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
1001	Household Expense - Trash	0	10,384	0	0
1100	Insurance	24,228	32,335	36,525	36,525
1300	Maintenance - Equipment	791,435	973,683	715,051	715,051
1400	Maintenance - Buildings And Improvements	304,004	196,766	250,000	250,000
1402	Minor Alterations And Improvements	137,935	58,658	175,000	175,000
1600	Memberships	864	489	5,707	5,707
1800	Office Expense	1,900,822	925,122	1,168,506	1,168,506
1801	Duplicating Services (Pfrd/Reprographics)	1,928	1,812	5,000	5,000
1803	Postage	16	0	1,800	1,800
1806	Printing Costs - Outside Vendors	51,028	27,534	40,000	40,000
1900	Professional And Specialized Services	20,042,434	23,647,078	24,598,216	24,598,216
1901	Data Processing Services	5,783	0	0	0
1908	Temporary Help	121,785	109,727	120,000	120,000
1911	Cwcap Charges	327,917	0	1,117,608	1,117,608
2000	Publications And Legal Notices	580	0	5,000	5,000
2100	Rents And Leases - Equipment	3,571,950	3,920,210	4,393,870	4,393,870
2200	Rents And Leases - Buildings And Improvements	47,469	45,616	418,913	418,913
2300	Small Tools And Instruments	0	215	2,500	2,500
2400	Special Departmental Expense	72,221	27,018	43,095	43,095
2405	Optional Benefit Plan	17,927	22,004	24,960	24,960
2600	Transportation And Travel - General	3,248	774	10,000	10,000
2601	Private Auto Mileage	4,216	2,380	0	0
2602	Garage Expense	7,085	7,286	0	0
2700	Transportation And Travel - Meetings/Conferences	15,783	13,038	41,464	41,464
2800	Utilities	619,186	775,261	596,712	596,712
2890	Intra-Agency Services & Supplies Billing Offsets	12	(77,000)	0	0
	Total Services & Supplies	35,561,477	38,425,987	41,700,837	41,700,837
	Miscellaneous				
5300	Depreciation	2,808,866	2,015,404	2,531,904	2,531,904
	Total Miscellaneous	2,808,866	2,015,404	2,531,904	2,531,904
	Total Operating Expenses	40,712,688	42,778,904	47,125,028	47,125,028
	Total Operating Income (Loss)	(221,038)	(1,512,102)	95,353	95,353
	Non-Operating Revenue (Expenses)				
6610	Interest	269,980	150,275	150,275	150,275
6840	State - Health Administration	4,750	8,372	8,372	8,372
6970	State - Other	37,984	0	24,000	24,000
7852	Fixed Asset Sales - Non-Taxable - Resale	(6,169)	0	0	0
3300	Interest on Bonds	(206,600)	0	0	0
3351	Lease Purchase Interest Payment	0	387,000	278,000	278,000

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
5400	Loss Or Gain On Disposition Of Assets	(16,779)	0	0	0
Total Non-Operating Revenue (Expenses)		83,166	(228,353)	(95,353)	(95,353)
Net Income (LOSS) *		(137,872)	(1,740,455)	0	0
* Note - Net losses are offset by retained Earnings carried forward from prior years					
Sources of Working Capital					
Net Income (Loss)		(137,872)	(1,740,455)	0	0
5300	Depreciation	2,808,866	2,015,404	2,531,904	2,531,904
Total Sources of Working Capital		2,670,994	274,949	2,531,904	2,531,904
Uses of Working Capital					
3251	Lease Purchase Principal Payment	0	1,310,000	1,415,000	1,415,000
4000	Equipment				
	Replacement	1,278,342	437,264	1,550,000	1,550,000
* Note - Replacement equipment is financed by funds generated through depreciation expense					
4200	Buildings and Improvements	113,965	66,035	0	0
	0605 Information and Technology ISF	0	125,000	0	0
	P605 Cap Proj - Data Center Expansion	113,965	66,035	0	0
Total Buildings and Improvements		113,965	66,035	0	0
Total Uses of Working Capital		1,392,307	1,937,799	2,965,000	2,965,000
Net Increase (Decrease) Working Capital		1,278,687	(1,663,850)	(433,096)	(433,096)

291 - UNEMPLOYMENT ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	214,530	104,840	75,000	75,000
7670	Miscellaneous Revenue	808,470	1,292	0	0
7710	Insurance Premiums	30	1,418,497	1,534,000	1,534,000
Total Income		1,023,030	1,524,629	1,609,000	1,609,000
Expenses					
Services & Supplies					
1900	Professional And Specialized Services	1,508,135	378,498	70,780	70,780
1911	Cwcap Charges	7,326	0	0	0
Total Services & Supplies		1,515,461	378,498	70,780	70,780
Other Charges					
3500	Judgments And Damages	442,200	1,985,750	6,335,163	6,335,163
Total Other Charges		442,200	1,985,750	6,335,163	6,335,163
Total Expenses		1,957,661	2,364,248	6,405,943	6,405,943
Total Operating Income (Loss)		(934,631)	(839,619)	(4,796,943)	(4,796,943)
				* Note - Expenses in excess of income are offset by Retained Earnings carried forward from the prior fiscal year	
Statement Of Changes In Retained Earnings(Deficit)					
Beginning Balance					
	Beginning Balance	6,570,693	5,612,312	4,796,943	4,796,943
	Charges to Reserves-Encumbrance-(Inc.)/Dec.	(23,750)	24,250	0	0
	Income Over (Under) Expenses	(934,631)	(839,619)	(4,796,943)	(4,796,943)
Ending Balance		5,612,312	4,796,943	0	0

292 - COUNTY INDEMNITY HEALTH ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	258,758	171,249	160,000	160,000
7670	Miscellaneous Revenue	46,794,849	0	0	0
7680	Six-Month Expired (Outlawed) Checks	150	0	0	0
7710	Insurance Premiums	(1,006)	55,970,280	65,883,236	65,883,236
7800	Contributions In-Lieu Of Fees	0	991,837	1,165,450	1,165,450
7810	Interfund Transfers In - From Fund 100	739,748	0	0	0
Total Income		47,792,498	57,133,366	67,208,686	67,208,686
Expenses					
Services and Supplies					
1800	Office Expense	0	30,264	31,500	31,500
1900	Professional And Specialized Services	2,036,917	2,067,872	2,232,197	2,232,197
1911	Cwcap Charges	90,183	98,000	204,591	204,591
1912	Investment Administrative Fees	0	0	15,000	15,000
2400	Special Departmental Expense	1,423,019	1,681,892	1,891,450	1,891,450
2700	Transportation And Travel - Meetings/Conferences	0	850	850	850
Total Services and Supplies		3,550,119	3,879,878	4,375,588	4,375,588
Other Charges					
3500	Judgments And Damages	48,773,467	50,781,000	0	0
3510	Other Charges - Operating	0	0	65,299,848	65,299,848
3600	Rights Of Way	(917)	0	0	0
Total Other Charges		48,772,550	50,781,001	65,299,849	65,299,849
Miscellaneous					
5300	Depreciation	0	6,000	0	0
Total Miscellaneous		0	6,000	0	0
Total Expenses		52,322,668	54,666,880	69,675,437	69,675,437
Excess Income Over (under) Expenses *		(4,530,170)	2,466,487	(2,466,751)	(2,466,751)
				* Note - Expenses in excess of income are offset by retained Earnings carried forward from the prior year.	
Statement Of Changes In Retained Earnings(Deficit)					
Begining Balance		4,530,777	0	2,466,751	2,466,751
Changes in Reserve Encumbrances-(Inc.)/Dec.		0	264	0	0

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)	2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Changes in Reserves - Net Assets, Invested in Capital Assets, Net or Related Debt - (Inc.)/Dec.	(607)	0	0	0
Income Over(Under) Expenses	(4,530,170)	2,466,751	(2,466,751)	(2,466,751)
Ending Balance	(0)	2,466,751	0	0

293 - WORKERS' COMPENSATION ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	513,783	465,903	473,040	473,040
7670	Miscellaneous Revenue	300,152	214,417	300,000	300,000
7680	Six-Month Expired (Outlawed) Checks	0	839	0	0
7710	Insurance Premiums	28,984,378	34,781,834	41,742,625	41,742,625
Total Income		29,798,313	35,462,993	42,515,665	42,515,665
Expenses					
0100	Salaries And Benefits	(9,128)	90,737	0	0
0101	Regular Salaries	502,172	503,387	577,734	577,734
0102	Extra Help	33,848	11,968	0	0
0103	Overtime	3,133	1,949	3,000	3,000
0105	Vacation Payoff	7,205	3,402	30,000	30,000
0110	Performance Incentive Pay	7,073	6,099	16,805	16,805
0200	Retirement	5,972	42,672	61,538	61,538
0204	County Paid Executive Deferred Compensation Plan	2,352	3,066	3,312	3,312
0301	Unemployment Insurance	452	766	868	868
0305	Salary Continuance Insurance	1,468	1,480	1,560	1,560
0306	Health Insurance	45,672	54,561	68,544	68,544
0308	Dental Insurance	2,744	2,839	2,772	2,772
0309	Life Insurance	502	438	492	492
0310	Accidental Death And Dismemberment Insurance	92	102	108	108
0319	Other Insurance	4,448	4,523	4,368	4,368
0352	Workers Compensation - General	15,632	18,084	17,374	17,374
0353	Workers Compensation - Benefits	26,996,275	0	0	0
0401	Medicare	3,175	3,473	3,958	3,958
Total Salaries and Benefits		27,623,086	749,546	792,433	792,433
Services and Supplies					
0700	Communications	150	0	6,000	6,000
0701	Telephone/Telegraph - Interfund Transfer	3,088	7,210	0	0
1100	Insurance	90,835	5,902	3,471	3,471
1300	Maintenance - Equipment	0	1,339	1,500	1,500
1600	Memberships	595	495	1,000	1,000
1800	Office Expense	4,506	3,286	20,000	20,000
1801	Duplicating Services (Pfrd/Reprographics)	15,853	4,916	0	0
1809	Minor Office Equipment To Be Controlled	(22,868)	10,223	0	0

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
1900	Professional And Specialized Services	1,935,487	1,921,595	2,565,768	2,565,768
1908	Temporary Help	20,008	0	0	0
1911	CWCAP Charges	75,643	123,218	83,735	83,735
1912	Investment Administrative Fees	0	28,116	30,000	30,000
2000	Publications And Legal Notices	295	0	0	0
2100	Rents And Leases - Equipment	0	4,218	2,000	2,000
2200	Rents And Leases - Buildings And Improvements	5,013	6,000	6,000	6,000
2400	Special Departmental Expense	0	615	2,000	2,000
2405	Optional Benefit Plan	8,961	7,500	8,496	8,496
2600	Transportation And Travel - General	21	0	15,000	15,000
2601	Private Auto Mileage	562	490	0	0
2602	Garage Expense	13,524	14,510	0	0
2700	Transportation And Travel - Meetings/Conferences	6,318	10,000	10,000	10,000
2890	Intra-Agency Services & Supplies Billing Offsets	(15,632)	(18,084)	(17,374)	(17,374)
Total Services & Supplies		2,412,358	2,131,549	2,737,596	2,737,596
Other Charges					
3520	Insurance Claims	0	32,589,597	38,993,391	38,993,391
Total Other Charges		0	32,589,597	38,993,391	38,993,391
Miscellaneous					
5300	Depreciation	1,095	1,095	1,095	1,095
Total Miscellaneous		1,095	1,095	1,095	1,095
Total Expenses		29,766,539	35,471,787	42,524,515	42,524,515
Excess Income Over (Under) Expenses *		31,773	(8,794)	(8,850)	(8,850)
* Note - Expenses in excess of Income are offset by Retained Earnings carried forward from the prior fiscal year.					
Fixed Asset Expenditures					
4000	Equipment	5,444	0	0	0
Total Fixed Asset Expenditures		5,444	0	0	0
Statement of Changes In Retained Earnings(Deficit)					
Beginning Balance		(4,923)	0	8,850	8,850
Changes to Reserves-Encumbrance-(Inc)/Dec.		(17,038)	17,644	0	0
Changes to Reserves-Net Assets, Invested in Capital Assets, Net of related Debt-(inc)/Dec.		(9,812)	0	0	0
Income Over (Under) Expenses		31,773	(8,794)	(8,750)	(8,850)
Ending Balance		0	8,850	0	0

294 - PROPERTY & CASUALTY RISK ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	1,730,785	812,166	564,000	564,000
7670	Miscellaneous Revenue	233,998	151,587	300,000	300,000
7680	Six-Month Expired (Outlawed) Checks	6,761	552	0	0
7710	Insurance Premiums	(463,231)	10,448,316	17,507,776	17,507,776
Total Income		1,508,313	11,412,621	18,371,776	18,371,776
Expenses					
Salaries and Benefits					
0100	Salaries And Wages	(4,877)	(6,865)	0	0
0101	Regular Salaries	582,626	564,343	701,460	701,460
0103	Overtime	1,013	438	3,500	3,500
0105	Vacation Payoff	662	2,986	30,000	30,000
0110	Performance Incentive Pay	1,772	6,474	20,249	20,249
0200	Retirement	23,711	42,605	82,513	82,513
0301	Unemployment Insurance	470	818	1,038	1,038
0305	Salary Continuance Insurance	1,633	1,448	1,848	1,848
0306	Health Insurance	51,995	62,631	85,980	85,980
0308	Dental Insurance	3,544	3,129	3,696	3,696
0309	Life Insurance	580	512	600	600
0310	Accidental Death And Dismemberment Insurance	106	104	132	132
0319	Other Insurance	4,281	4,882	4,992	4,992
0352	Workers Compensation - General	2,176	3,204	4,928	4,928
0401	Medicare	5,429	5,401	7,097	7,097
Total Salaries and Benefits		675,121	692,110	948,033	948,033
Services and Supplies					
0700	Communications	995	2,543	15,000	15,000
0701	Telephone/Telegraph - Interfund Transfer	12,539	12,450	0	0
1100	Insurance	7,013,784	9,320,622	12,115,234	12,115,234
1300	Maintenance - Equipment	2,449	1,038	4,000	4,000
1400	Maintenance - Buildings And Improvements	294	267	1,600	1,600
1402	Minor Alterations And Improvements	766	21	0	0
1600	Memberships	950	1,330	2,000	2,000
1800	Office Expense	22,487	24,800	30,000	30,000
1801	Duplicating Services (Pfrd/Reprographics)	5,001	401	0	0
1806	Printing Costs - Outside Vendors	0	113	0	0

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
1809	Minor Office Equipment To Be Controlled	36,611	10,005	0	0
1900	Professional And Specialized Services	190,346	190,348	316,612	316,612
1901	Data Processing Services	30,059	5,000	0	0
1908	Temporary Help	27,283	3,576	0	0
1911	Cwcap Charges	56,437	110,818	132,168	132,168
1912	Investment Administrative Fees	0	52,924	53,000	53,000
2100	Rents And Leases - Equipment	5,943	16,242	12,000	12,000
2200	Rents And Leases - Buildings And Improvements	2,211	3,200	3,200	3,200
2400	Special Departmental Expense	2,028	2,500	4,000	4,000
2405	Optional Benefit Plan	9,461	8,000	9,984	9,984
2600	Transportation And Travel - General	0	500	500	500
2601	Private Auto Mileage	10	0	0	0
2700	Transportation And Travel - Meetings/Conferences	4,524	5,000	5,000	5,000
2890	Intra-Agency Services & Supplies Billing Offsets	(934)	(2,173)	(3,462)	(3,462)
Total Services and Supplies		7,423,245	9,769,524	12,700,836	12,700,836
Other Charges					
3500	Judgments And Damages	4,537,465	7,826,661	20,830,951	20,830,951
Total Other Charges		4,537,465	7,826,661	20,830,951	20,830,951
Fixed Assets					
4000	Equipment	0	0	200,000	200,000
Total Fixed Assets		0	0	200,000	200,000
Other Financing Uses					
4801	Interfund Transfers Out - To Funds 101-199	0	0	250,000	250,000
Total Other Financing Uses		0	0	250,000	250,000
Miscellaneous					
5300	Depreciation	544	544	544	544
Total Miscellaneous		544	544	544	544
Total Expenses		12,636,376	18,288,839	34,930,364	34,930,364
Excess Income Over (Under) Expenses		(11,128,063)	(6,876,218)	(16,558,588)	(16,558,588)
* Note - Expenses in excess of income are offset by Retained Earnings carried forward from the prior fiscal year					
Fixed Asses Expenditures					
Fixed Assets					
4000	Equipment	5,444	0	200,000	200,000
Total Fixed Asses Expenditures		5,444	0	200,000	200,000
Statement Of Changes In Retained Earnings(Deficit)					

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)	2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Beginning Balance	34,515,673	23,408,084	16,558,588	16,558,588
Changes to Reserves-Encumbrance-(Inc.)/Dec.	25,373	26,722	0	0
Changes to Reserves-Net Assets, Invested in Capital assets, Net of Related Debt-(Inc.)/Dec..	(4,899)	0	0	0
Income Over (Under) Expenses	(11,128,063)	(6,876,218)	(16,558,588)	(16,558,588)

295 - RETIREE MEDICAL ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	833,690	539,466	389,455	389,455
7670	Miscellaneous Revenue	15,282,536	17,373,710	0	0
7710	Insurance Premiums	0	0	18,041,632	18,041,632
Total Income		16,116,226	17,913,176	18,431,087	18,431,087
Expenses					
Salaries & Benefits					
0401	Medicare	(772)	0	0	0
Total Salaries & Benefits		(772)	0	0	0
Services and Supplies					
1400	Maintenance - Buildings And Improvements	335	0	0	0
1800	Office Expense	1,890	30,287	32,000	32,000
1900	Professional And Specialized Services	181,319	473,997	797,250	797,250
1911	Cwcap Charges	54,214	0	0	0
Total Services and Supplies		237,758	504,284	829,250	829,250
Other Charges					
3500	Judgments And Damages	11,571,054	14,196,836	50,147,498	50,147,498
Total Other Charges		11,571,054	14,196,836	50,147,498	50,147,498
Total Expenses		11,808,040	14,701,120	50,976,748	50,976,748
Total Operating Income (Loss)		4,308,187	3,212,056	(32,545,661)	(32,545,660)
* Note - Expenses in excess of income are offset by Retained Earnings carried forward from the prior fiscal year					
Statement Of Changes In Retained Earnings(Deficit)					
Beginning Balance		25,025,418	29,333,605	32,545,661	32,545,661
Income Over (Under) Expenses		4,308,187	3,212,056	(32,545,661)	(32,545,661)
Ending Balance		29,333,605	32,545,661	0	0

296 - TRANSPORTATION ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Operating Income					
7590	Other Charges For Services	13,691,267	16,652,078	17,252,065	17,252,065
7662	Other Sales - Non-Taxable - Resale	1,148	2,500	2,500	2,500
7670	Miscellaneous Revenue	204,093	210,000	210,000	210,000
Total Operating Income		13,896,508	16,864,578	17,464,565	17,464,565
Operating Expenses					
0100	Salaries And Wages	24,758	0	0	0
0101	Regular Salaries	3,767,074	4,137,029	4,267,807	4,267,807
0103	Overtime	261,387	150,000	150,000	150,000
0105	Vacation Payoff	30,730	60,000	60,000	60,000
0106	Sick Leave Payoff	842	25,000	40,000	40,000
0110	Performance Incentive Pay	49,414	53,202	88,264	88,264
0111	Other Pay	59,545	95,566	60,000	60,000
0200	Retirement	41,803	208,843	375,856	375,856
0301	Unemployment Insurance	3,291	5,447	6,351	6,351
0305	Salary Continuance Insurance	883	873	880	880
0306	Health Insurance	444,221	496,309	676,752	676,752
0308	Dental Insurance	1,829	1,829	1,848	1,848
0309	Life Insurance	306	321	276	276
0310	Accidental Death And Dismemberment Insurance	56	60	60	60
0319	Other Insurance	45,275	47,700	50,124	50,124
0352	Workers Compensation - General	437,640	497,953	581,090	581,090
0401	Medicare	38,394	39,840	43,484	43,484
0450	Accrued Salaries And Benefits	0	48,028	0	0
Total Salaries and Benefits		5,207,448	5,868,000	6,402,792	6,402,792
Services & Supplies					
0600	Clothing And Personal Supplies	27,392	30,000	30,000	30,000
0700	Communications	10,868	15,000	15,000	15,000
0701	Telephone/Telegraph - Interfund Transfer	36,375	40,000	50,000	50,000
1000	Household Expense	68,674	70,481	70,000	70,000
1001	Household Expense - Trash	0	500	500	500
1100	Insurance	144,549	159,010	232,533	232,533
1300	Maintenance - Equipment	2,483,417	3,104,754	3,085,000	3,085,000
1400	Maintenance - Buildings And Improvements	131,485	201,154	200,000	200,000
1402	Minor Alterations And Improvements	14,207	20,000	20,000	20,000

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
1500	Medical, Dental And Laboratory Supplies	0	1,000	1,000	1,000
1600	Memberships	112	300	300	300
1700	Miscellaneous Expense	92,986	1,000	0	0
1800	Office Expense	63,586	57,046	50,000	50,000
1801	Duplicating Services (Pfrd/Reprographics)	332	0	0	0
1803	Postage	79	1,000	1,000	1,000
1809	Minor Office Equipment To Be Controlled	1,685	29,600	24,908	24,908
1900	Professional And Specialized Services	903,312	1,451,786	1,268,192	1,268,192
1901	Data Processing Services	1,272	1,500	1,500	1,500
1908	Temporary Help	67,943	158,824	100,000	100,000
1911	Cwcap Charges	482,630	500,000	500,000	500,000
1912	Investment Administrative Fees	0	7,000	7,000	7,000
2100	Rents And Leases - Equipment	10,296	50,963	74,848	74,848
2300	Small Tools And Instruments	41,744	52,340	30,000	30,000
2400	Special Departmental Expense	1,856,134	2,100,000	2,100,000	2,100,000
2405	Optional Benefit Plan	5,461	5,000	4,992	4,992
2600	Transportation And Travel - General	12,288	15,000	15,000	15,000
2601	Private Auto Mileage	536	1,000	1,000	1,000
2602	Garage Expense	173,234	234,000	234,000	234,000
2700	Transportation And Travel - Meetings/Conferences	0	5,000	5,000	5,000
2800	Utilities	154,999	0	0	0
2801	Utilities - Purchased Electricity	0	140,000	140,000	140,000
2802	Utilities - Purchased Gas	0	35,000	35,000	35,000
2803	Utilities - Purchased Water	0	35,000	35,000	35,000
2890	Intra-Agency Services & Supplies Billing Offsets	(169,724)	(200,000)	(200,000)	(200,000)
Total Services and Supplies		6,615,873	8,323,258	8,131,773	8,131,773
Miscellaneous					
5300	Depreciation	3,169,847	2,900,000	3,000,000	3,000,000
Total Miscellaneous		3,169,847	2,900,000	3,000,000	3,000,000
Total Operating Expenses		14,993,167	17,091,258	17,534,565	17,534,565
Total Operating Income (Loss)		(1,096,659)	(226,680)	(70,000)	(70,000)
Non-Operating Revenue (Expenses)					
6610	Interest	180,956	140,000	140,000	140,000
6910	State - Civil Defense	674	0	0	0
7680	Six-Month Expired (Outlawed) Checks	(189)	0	0	0
3700	Taxes And Assessments	(8,937)	(10,000)	(10,000)	(10,000)
5400	Loss Or Gain On Disposition Of Assets	(61,724)	(50,000)	(60,000)	(60,000)
Total Non Operating Revenue (Expenses)		110,780	80,000	70,000	70,000
Net Income (Loss)		(985,879)	(146,680)	0	0

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
* Note - Net Losses are offset by Retained Earnings carried forward from prior years.					
Sources Of Working Capital					
Net Income (Loss)					
7810	Interfund Transfers In - From Fund 100	433,084	105,218	0	0
7811	Interfund Transfers In - From Funds 101-199	0	64,000	0	0
7852	Fixed Asset Sales - Non-Taxable - Resale	137,900	200,000	200,000	200,000
7900	Residual Equity Transfers In - From Fund 100	606,986	0	0	0
5300	Depreciation	3,169,847	2,900,000	3,000,000	3,000,000
Total Sources Of Working Capital		3,361,938	3,122,538	3,200,000	3,200,000
Uses Of Working Capital					
4000	Equipment				
	Replacement	1,675,970	5,109,595	3,653,200	3,653,200
Note - Replacement equipment is financed by funds generated through depreciation expense. Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.					
	Additional & Excess Replacement Cost over Deprec	1,040,070	105,218	0	0
4200	Buildings And Improvements				
	0900 Transportation ISF	(124,796)	0	0	0
	P712 Fuel Tanks At Katella	0	1,061	0	0
	P720 Cc Garage Soil Remediation	70,741	193,074	57,200	57,200
	P722 Shop Extension At Fruit Street Service Facility	0	100,000	0	0
	P723 Fruit Street Garage Soil Remediation	0	0	182,000	182,000
	P724 Expand South County Garage Capability	0	0	250,000	250,000
	P725 Develop County-Wide Alternative Fuel Capability	0	0	250,000	250,000
	Total Buildings And Improvements	(54,055)	294,135	739,200	739,200
	Total Uses Of Working Capital	2,661,985	5,508,948	4,392,400	4,392,400
	Net Increase (Decrease) Working Capital	699,953	(2,386,410)	(1,192,400)	(1,192,400)

297 - REPROGRAPHICS ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Operating Income					
7590	Other Charges For Services	2,989,837	3,220,670	4,284,386	4,284,386
7661	Other Sales - Taxable	229,492	250,100	330,000	330,000
7664	Other Sales - Non Taxable - Intra County	0	30,000	0	0
7670	Miscellaneous Revenue	14,739	4,404	0	0
7750	Rev. From Inventory Issues - Sales Tax Surcharge	2,126	0	0	0
Total Operating Income		3,236,194	3,475,174	4,614,386	4,614,386
Salaries and Benefits					
0100	Salaries And Wages	9,666	3,633	0	0
0101	Regular Salaries	1,108,473	1,149,571	1,184,121	1,184,121
0103	Overtime	17,918	5,000	17,471	17,471
0105	Vacation Payoff	8,622	13,000	13,500	13,500
0106	Sick Leave Payoff	88	7,811	0	0
0110	Performance Incentive Pay	17,592	19,000	25,066	25,066
0111	Other Pay	8,014	8,712	10,500	10,500
0200	Retirement	15,647	67,820	107,772	107,772
0301	Unemployment Insurance	914	1,685	1,754	1,754
0305	Salary Continuance Insurance	404	406	420	420
0306	Health Insurance	134,797	168,904	205,884	205,884
0308	Dental Insurance	915	950	924	924
0309	Life Insurance	146	155	144	144
0310	Accidental Death And Dismemberment Insurance	27	32	24	24
0319	Other Insurance	14,485	15,243	14,880	14,880
0352	Workers Compensation - General	50,404	50,500	53,000	53,000
0401	Medicare	14,836	15,734	16,480	16,480
Total Salaries and Benefits		1,402,947	1,528,156	1,651,940	1,651,940
Services and Supplies					
0600	Clothing And Personal Supplies	4,717	0	5,000	5,000
0700	Communications	0	120	0	0
0701	Telephone/Telegraph - Interfund Transfer	9,021	8,920	10,500	10,500
1000	Household Expense	10,884	11,177	14,500	14,500
1001	Household Expense - Trash	0	1,115	0	0
1100	Insurance	521	800	8,939	8,939
1300	Maintenance - Equipment	75,942	84,888	167,000	167,000
1400	Maintenance - Buildings And Improvements	26,472	9,371	24,500	24,500

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
1402	Minor Alterations And Improvements	21,950	5,100	0	0
1500	Medical, Dental And Laboratory Supplies	21	25	0	0
1700	Miscellaneous Expense	(611)	(924)	0	0
1800	Office Expense	939,757	805,644	1,030,500	1,030,500
1803	Postage	42	40	40	40
1806	Printing Costs - Outside Vendors	18,139	25,000	40,000	40,000
1809	Minor Office Equipment To Be Controlled	8,511	0	10,000	10,000
1900	Professional And Specialized Services	205,348	275,065	336,771	336,771
1901	Data Processing Services	0	45	0	0
1908	Temporary Help	12,409	0	15,000	15,000
1911	Cwcap Charges	94,209	96,000	115,000	115,000
1912	Investment Administrative Fees	0	891	1,300	1,300
2100	Rents And Leases - Equipment	777,953	836,638	901,500	901,500
2300	Small Tools And Instruments	816	300	500	500
2400	Special Departmental Expense	7,546	0	6,000	6,000
2405	Optional Benefit Plan	2,000	2,000	2,496	2,496
2600	Transportation And Travel - General	28	0	0	0
2601	Private Auto Mileage	0	69	400	400
2602	Garage Expense	14,313	7,100	15,000	15,000
2700	Transportation And Travel - Meetings/Conferences	0	100	0	0
2800	Utilities	34,315	0	50,000	50,000
2801	Utilities - Purchased Electricity	0	30,240	0	0
2802	Utilities - Purchased Gas	0	647	0	0
2803	Utilities - Purchased Water	0	663	0	0
Total Services and Supplies		2,264,303	2,201,034	2,754,946	2,754,946
Miscellaneous					
5300	Depreciation	43,675	54,600	70,000	70,000
Total Miscellaneous		43,675	54,600	70,000	70,000
Total Operating Expenses		3,710,925	3,783,790	4,476,886	4,476,886
Total Operating Income (Loss)		(474,732)	(308,616)	137,500	137,500
Non-Operating Revenue (Expenses)					
6610	Interest	53,815	15,080	20,000	20,000
7680	Six-Month Expired (Outlawed) Checks	1,058	0	0	0
5400	Loss Or Gain On Disposition Of Assets	(2,992)	0	0	0
Total Non-Operating Revenue (Expenses)		51,881	15,080	20,000	20,000
Net Income (Loss) *		(422,851)	(263,563)	157,500	157,500
* Note - Net losses are offset br retained earnings carried forward from prior years.					

Sources of Working Capital

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004 (Continued)

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Net Income (Loss)		(422,851)	(263,563)	157,500	157,500
5300	Depreciation	43,675	54,600	70,000	70,000
Total Sources Of Working Capital		(379,176)	(208,936)	227,500	227,500
Uses Of Working Capital					
4000	Equipment Replacement	220,080	122,290	157,500	157,500
Total Uses Of Working Capital		220,080	122,290	157,500	157,500
Net Increase (Decrease) Working Capital		(599,256)	(331,226)	70,000	70,000
				* Note - Replacement equipment is financed by funds generated through depreciation expense.	

298 - SELF-INSURED BENEFITS ISF

Operation of Internal Service Fund Operational Statement for the Fiscal Year 2003 - 2004

Operating Detail (1)		2001 - 2002 Actual (2)	2002 - 2003 Estimated (3)	2003 - 2004 Proposed Estimates (4)	2003 - 2004 Approved Estimates (5)
Income					
6610	Interest	126,627	83,008	60,982	60,982
7670	Miscellaneous Revenue	2,740,487	2,706,531	0	0
7710	Insurance Premiums	(80)	0	2,625,257	2,625,257
7800	Contributions In-Lieu Of Fees	0	98,093	98,093	98,093
Total Income		2,867,034	2,887,632	2,784,332	2,784,332
Expenses					
Services and Supplies					
1809	Minor Office Equipment To Be Controlled	0	5,700	5,700	5,700
1900	Professional And Specialized Services	148,963	142,560	225,700	225,700
1911	Cwcap Charges	15,976	0	0	0
1912	Investment Administrative Fees	0	5,842	0	0
Total Services and Supplies		164,939	154,102	231,400	231,400
Other Charges					
3500	Judgments And Damages	2,301,792	2,291,108	0	0
3510	Other Charges - Operating	0	0	6,987,623	6,987,623
Total Other Charges		2,301,792	2,291,108	6,987,623	6,987,623
Miscellaneous					
5300	Depreciation	0	4,216	0	0
Total Miscellaneous		0	4,216	0	0
Total Expenses		2,466,730	2,449,426	7,219,023	7,219,023
Excess Income Over (Under) Expenses *		400,304	438,206	(4,434,691)	(4,434,691)

* Note - Expenses in excess of income are often offset by Retained Earnings carried forward from the prior fiscal year.

Statement Of Changes In Retained Earnings(Deficit)

Revenue					
Beginning Balance		3,996,495	3,996,495	4,434,691	4,434,691
Changes to Reserves-Net Assets, Invested in Capital Assets, Net of Related Debt-(Inc.)/Dec.		(907)	0	0	0
Income over (Under) Expenses.		400,304	438,206	(4,434,691)	(4,434,691)
Ending Balance		3,996,485	4,434,691	0	0